EXHIBIT 10

DECLARATION

STATE OF NEW YORK)

SS:

COUNTY OF ROCKLAND)

I, ISAAC PERLMUTTER, declare and say under the penalties of perjury that the following is true and correct:

- 1. I am the sole member of BHSD TRADING LLC ("BHSD"). I am also the sole member of The Garden Hose LLC ("Garden Hose") and YMMP LLC ("YMMP") and often trade under the name Jack Hold.
- 2. This Declaration is provided at the specific request of Vincent Ferraro, Esq., Special Counsel to Kelley Drye & Warren LLP, via email dated March 21, 2024.
- The financial records annexed hereto as Exhibit "A" are, to the best of my knowledge, true and accurate. The documents reflect all of BHSD's, Garden Hose's and YMMP's sales of expandable hoses through the execution date of this Declaration. I have not intentionally left out any sales from any channel, but in the interest of accounting for the possibility of small bookkeeping errors of a small business, I represent that the numbers represent no less than 98% of BHSD's, Garden Hose's and YMMP's total sales of expandable hoses. If Telebrands Corporation ("Telebrands") learns that the sales numbers provided herein were not 100% correct, Telebrands reserves the right to be paid on the newly-uncovered sales and I agree to make those payments pursuant to a contemplated agreement, but the error will not be considered a breach of any agreement as long as the data was at least 98% accurate in the first place.

Declared this 2stday of

May, 2024.

NUCHEM FRIED Notary Public - State of New York No. 01FR6418990 Qualified in Rockland County My Commission Expires 06/28/2025